



County of Los Angeles
CHIEF EXECUTIVE OFFICE

713 KENNETH HAHN HALL OF ADMINISTRATION
LOS ANGELES, CALIFORNIA 90012
(213) 974-1101
<http://ceo.lacounty.gov>

WILLIAM T FUJIOKA
Chief Executive Officer

April 8, 2008

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Board of Supervisors
GLORIA MOLINA
First District

YVONNE B. BURKE
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

Dear Supervisors:

**DEPARTMENT OF PUBLIC WORKS: LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY
ANNEXATION 40-116 (4-181), LAFCO DESIGNATION 2006-06
NEGOTIATED TAX EXCHANGE RESOLUTION
(SUPERVISORIAL DISTRICT 5)
(3 VOTES)**

**IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY
OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE
VALLEY:**

1. Find that the adoption of the Negotiated Tax Exchange Resolution for Annexation 40-116 (4-181) and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of Los Angeles County Waterworks District No. 40, Antelope Valley, and therefore is exempt from the California Environmental Quality Act.
2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-116 (4-181), Local Agency Formation Commission Designation 2006-06, to Los Angeles County Waterworks District No. 40, Antelope Valley.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Annexation 40-116 (4-181) to Waterworks District No. 40, Antelope Valley (District), includes approximately 30.43 acres of vacant land in the City of Lancaster. This area is proposed for development of 45 residential properties to be served by the District upon annexation of this territory to the District.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation of the District. In order for the Local Agency Formation Commission (LAFCO) of Los Angeles County to proceed with the required hearings on the proposed annexation, your Board, as the governing body of the County, acting on behalf of the County Public Library, the Consolidated Fire Protection District, and the District, must also adopt the attached Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County and other taxing entities to the District. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly.

Implementation of Strategic Plan Goals

The Countywide Strategic Plan directs that we provide Organizational Effectiveness (Goal 3), Fiscal Responsibility (Goal 4), and Community Services (Goal 6) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

The property owners requesting the proposed annexation will pay all required fees associated with this action.

The Joint Resolution will transfer to the District a portion of the annual property tax increment from each of the affected County taxing entities, which include the County General Fund, the County Public Library, and the Consolidated Fire Protection District together with the Lancaster Cemetery District, the Antelope Valley Mosquito and Vector Control District, County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency. The proposed annexation area is within the City of Lancaster Redevelopment Project Area No. 6. As such, the District will not receive property taxes attributable to the annexation area until such time as the redevelopment project is terminated.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The Honorable Board of Supervisors
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The Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency have adopted the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from the proposed annexation.

Adoption of the Joint Resolution by your Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

This action and proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the District and are, therefore, exempt from the California Environmental Quality Act pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273(a) of the California Environmental Quality Act Guidelines.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

This action will allow the District to provide water service to the annexed areas and will not have any negative impact on existing services or planned projects.

The Honorable Board of Supervisors
April 8, 2008
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CONCLUSION

Please return one adopted copy of this letter and one signed original of the Joint Resolution to LAFCO; one adopted copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division; and one adopted copy of this letter and one signed original of the Joint Resolution to the County Assessor.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'WTF', followed by a stylized flourish.

WILLIAM T FUJIOKA
Chief Executive Officer

WTF:DDE
AA:lr

Attachment

c: Assessor
County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-116 (4-181), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-06, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County Public Library; and Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-116 (4-181) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County Public Library; Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-116 (4-181) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2009, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-116 (4-181) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-116 (4-181).
4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the 8 day of APRIL, 2008, by the Board of Supervisors of the County of Los Angeles acting as the governing body of the Los Angeles County Waterworks District No. 40, Antelope Valley.



SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By 
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
County Counsel

By 
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-116 (4-181), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-06, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County Public Library; and Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-116 (4-181) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County Public Library; Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-116 (4-181) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2009, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-116 (4-181) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-116 (4-181).
4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

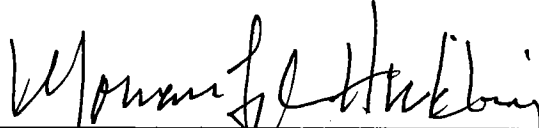
PASSED, APPROVED, AND ADOPTED this 30th day of January, 2008, by
the following vote:

AYES: 3

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors
Lancaster Cemetery District

ATTEST:



Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-116 (4-181), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-06, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County Public Library; and Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-116 (4-181) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County Public Library; Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-116 (4-181) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2009, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-116 (4-181) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-116 (4-181).
4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 22nd day of January, 2008 by
the following vote:

AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Trustees
Antelope Valley Mosquito and
Vector Control

ATTEST:


Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-116 (4-181), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-06, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County Public Library; and Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-116 (4-181) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 23rd day of January, ~~2007~~²⁰⁰⁸, by
the following vote:


AYES: THREE (3)

NOES: NONE

ABSENT: NONE

ABSTAIN: NONE

County Sanitation District No. 14
of Los Angeles County



Chairperson, Board of Directors

ATTEST:



Secretary

JAN 23 2008
Date

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-116 (4-181), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-06, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County Public Library; and Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-116 (4-181) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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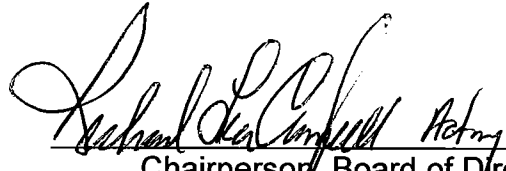
PASSED, APPROVED, AND ADOPTED this 23 day of Jan, 2008, by the following vote:

AYES: 3

NOES:

ABSENT: 2

ABSTAIN:



Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:



Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-116 (4-181), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-06, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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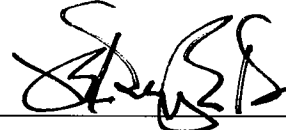
PASSED, APPROVED AND ADOPTED this 12th day of February, 2008 by the following vote:

AYES: Council Members: Sileo, Smith, Vice Mayor Visokey, Mayor Hearn

NOES: None

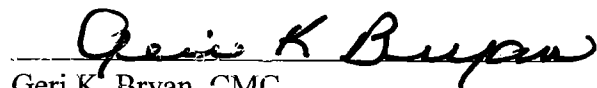
ABSENT: None

ABSTAIN: Council Member: Jeffra



Henry W. Hearn, Mayor
Lancaster, CA

ATTEST:



Geri K. Bryan, CMC
City Clerk
Lancaster, CA

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-116 (4-181), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-06, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County Public Library; and Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-116 (4-181) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County Public Library; Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-116 (4-181) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2009, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-116 (4-181) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-116 (4-181).
4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.


PASSED, APPROVED, AND ADOPTED this 5th day of Feb., 2008 by
the following vote:

AYES: 7

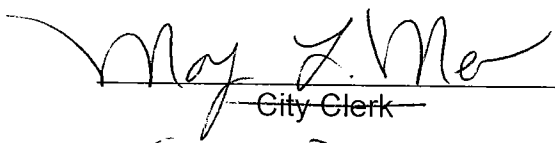
NOES: 0

ABSENT: 0

ABSTAIN: 0


Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:


City Clerk
Sec - Treas.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY
047.04
5870
July 1, 2009
40-116(4-181) LAFCO 2006-06

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428818304	42.8818%	0.006732341	0.002886951	-0.002928716	0.425889588
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006732341	0.000000760	0.000000000	0.000112884
3.01 L A COUNTY LIBRARY	0.028868023	2.8868%	0.006732341	0.000194349	-0.000194349	0.028673674
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.006732341	0.001168798	-0.001168798	0.172440588
7.31 L A C FIRE-FFW	0.006090809	0.6091%	0.006732341	0.000041005	0.000000000	0.006090809
53.30 LANCASTER CEMETERY DISTRICT	0.001581137	0.1581%	0.006732341	0.000010645	-0.000010645	0.001570492
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001990193	0.1990%	0.006732341	0.000013399	-0.000013399	0.001976794
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006732341	0.000200413	-0.000200413	0.029568335
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.006732341	0.000006299	-0.000006299	0.000929361
186.01 CITY-LANCASTER TD #1 RP 6	0.067561043	6.7561%	0.006732341	0.000454844	-0.000454844	0.067106199
300.10 ANTELOPE VY -EAST KERN WATER AGY	0.018968627	1.8969%	0.006732341	0.000127703	-0.000127703	0.018840924
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006732341	0.000009429	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.006732341	0.000018713	Exempt	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006732341	0.000369896	Exempt	0.054943149
529.06 CO SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006732341	0.000070860	Exempt	0.010525309
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006732341	0.000005616	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006732341	0.000650755	Exempt	0.096661062
717.06 CO SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006732341	0.000002391	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.006732341	0.000318817	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006732341	0.000180697	Exempt	0.026840144
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005105166
Total	1.000000000	100.0000%		0.006732341	-0.005105166	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
(2) Must total 100%.
(3) Weighted average waterworks district share as verified by Auditor.
(4) Must total share reflected in Column (3).
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 - ACO FUND**
 Account No. **51.75**
 TRA: **5870**
 Effective Date: **July 1, 2009**
 Annexation Number: **40-116(4-181) LAFCO 2006-06**

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.425889588	42.5890%	0.006867180	0.002924660	-0.002967262	0.422922325
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006867180	0.000000775	0.000000000	0.000112884
3.01 L.A. COUNTY LIBRARY	0.028673674	2.8674%	0.006867180	0.000196907	-0.000196907	0.028476766
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172440588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408
7.31 L A C FIRE-FRW	0.006090809	0.6091%	0.006867180	0.000041827	0.000000000	0.006090809
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE'	0.005105166	0.5105%	0.006867180	0.000035058	-0.000035058	0.005070108
53.30 LANCASTER CEMETERY DISTRICT	0.001570492	0.1570%	0.006867180	0.000010785	-0.000010785	0.001559707
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001976794	0.1977%	0.006867180	0.000013575	-0.000013575	0.001963219
66.45 CO SANIT DIST NO 14 OPERATING	0.029568335	2.9568%	0.006867180	0.000203051	-0.000203051	0.029365284
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000929361	0.0929%	0.006867180	0.000006382	-0.000006382	0.000922979
186.01 CITY-LANCASTER TD #1	0.067106199	6.7106%	0.006867180	0.000460830	-0.000460830	0.066645369
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018840924	1.8841%	0.006867180	0.000129384	-0.000129384	0.018711540
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006867180	0.000000918	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.006867180	0.000019088	Exempt	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006867180	0.000377304	Exempt	0.054943149
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006867180	0.000072279	Exempt	0.010525309
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006867180	0.000005728	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006867180	0.000663789	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006867180	0.000002439	Exempt	0.000355165
717.07 ANTELOPE VY UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.006867180	0.000325203	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006867180	0.000184316	Exempt	0.026840144
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.005207416
Total	1.000000000	100.0000%	0.006867180	0.006867180	-0.005207416	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
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